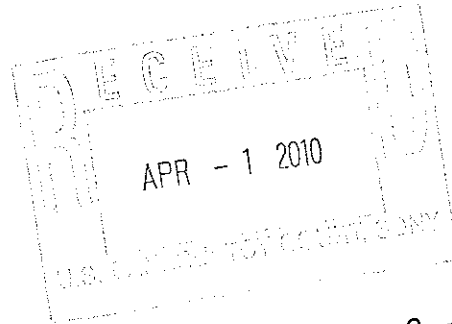


3/24/10

Irving Picard, Trustee
c/o Baker + Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111



Dear Mr. Picard,

In reply to your letter dated
March 5, 2010 re: Case # 08-1789 claim # 2613.

Although I do not agree with
your determination of my claim I do not at
this time desire a hearing before bankruptcy
Judge Zifland.

Sincerely,
Joseph Rubino

Joseph RUBINO
2 WEXFORD COURT
SAINT JAMES, N.Y. 11780

cc: Clerk of the U.S. Bankruptcy Court
for the Southern District of N.Y.
One Bowling Green
New York, New York 10004